In the Claims:

Please cancel claims 16-24.

There are no further amendments to pending claims 1-9, 12-15, or 25-33.

1. (previously presented) A method for forming a non-volatile memory embedded logic circuit comprising the steps of:

providing a semiconductor substrate;

forming an isolation structure on said semiconductor substrate to isolate a first device area, a second device area, and a third device area;

forming a first oxide layer on said first, second, and third device areas simultaneously, said first oxide layer providing a high voltage logic gate oxide layer in said second device area;

etching said first oxide layer in said first and third device areas to expose said substrate;

forming a second oxide layer in said first device area simultaneously with said third device area, providing a tunnel oxide layer in said first device area, a low voltage logic gate oxide layer in said third device area; and

forming a floating gate layer on top of said first oxide layer.

- 2. (previously presented) The method of claim 1, wherein said isolation structure is formed by a shallow trench isolation method.
- 3. (previously presented) The method of claim 1, wherein said isolation structure is formed by a local oxidation of silicon method.

- 4. (previously presented) The method of claim 1, wherein said first oxide layer is formed by thermal oxidation.
- 5. (previously presented) The method of claim 1, wherein said first oxide layer is formed by chemical vapor deposition.
- 6. (previously presented) The method of claim 1, wherein said first oxide layer is formed by atomic layer deposition.
- 7. (previously presented) The method of claim 1, wherein said first oxide layer is formed to approximately 250 Å thick.
- 8. (previously presented) The method of claim 1, wherein said second oxide layer is formed to approximately 70 Å thick.
- 9. (original) The method of claim 1, wherein said floating gate layer is a doped polysilicon layer.
- 10-11. (cancelled)

12. (previously presented) A method for forming a non-volatile memory embedded logic circuit comprising the steps of:

providing a semiconductor substrate;

forming an isolation structure on said semiconductor substrate to define a first device area and a second device area;

forming a first oxide layer on said first and second device areas simultaneously, said first oxide layer forming a high voltage logic gate oxide layer in said second device area;

etching said first oxide layer in said first device area to expose said substrate;

forming a second oxide layer in said first device area, providing a tunnel oxide layer in said first device area; and

forming a floating gate layer on top of said second oxide layers.

- 13. (previously presented) The method of claim 12, wherein said first oxide layer is formed by thermal oxidation.
- 14. (previously presented) The method of claim 12, wherein said second oxide layer is formed to approximately 70 Å thick.
- 15. (previously presented) The method of claim 12, wherein said floating gate layer is a doped polysilicon layer.

16-24 (cancelled)

25. (previously presented) The method of claim 1, wherein said second oxide layer is formed by thermal oxidation.

- 26. (previously presented) The method of claim 1, wherein said second oxide layer is formed by chemical vapor deposition.
- 27. (previously presented) The method of claim 1, wherein said second oxide layer is formed by atomic layer deposition.
- 28. (previously presented) The method of claim 12, wherein said first oxide layer is formed by chemical vapor deposition.
- 29. (previously presented) The method of claim 12, wherein said first oxide layer is formed by atomic layer deposition.
- 30. (previously presented) The method of claim 12, wherein said second oxide layer is formed by thermal oxidation.
- 31. (previously presented) The method of claim 12, wherein said second oxide layer is formed by chemical vapor deposition.
- 32. (previously presented) The method of claim 12, wherein said second oxide layer is formed by atomic layer deposition.
- 33. (previously presented) The method of claim 12, wherein said first oxide layer is approximately 250 Å thick.